

GRANT AGREEMENT

2010

This **Grant Agreement** is entered into by the Internal Revenue Service, Department of the Treasury, United States of America, hereinafter referred to as IRS, and _____, and hereinafter referred to as recipient. _____ name and address of grant recipient

The recipient agrees to operate a VITA program as proposed in conformity with the following:

1. All program requirements as outlined in Publication 4671, VITA Grant Program Overview and Application Package;
2. All Terms and Conditions outlined on the attached;
3. Standard Form 424, Block 21, Certifications and Assurances;
4. Standard Form 424B, Assurances and Certifications;
5. Office of Management and Budget (OMB) Circulars A-102, A-133, and 2 CFR 215 (formerly OMB Circular A-110), 2 CFR 220 (formerly OMB Circular A-21), 2 CFR 225 (formerly OMB Circular A-87), and 2 CFR 230 (formerly OMB Circular A-122), and Federal regulations, as applicable;
6. All additional applicable statutory requirements, and all additional applicable requirements in OMB Circulars, Department of the Treasury Circulars and Federal Management Circulars;
7. The common rule on non-procurement debarment and suspension, adopted by the Department of the Treasury (31 CFR Part 19);
8. The common rule on government-wide requirements for Drug-Free Workplace (Grants), as published in the Federal Register (54 FR 4946, January 31, 1989) and adopted by the Department of the Treasury (31 CFR Part 20, Sections 19600 et seq.).

Grant Period: The Grant Agreement covers the period from **July 1, 2009, to June 30, 2010**, pending compliance with terms and conditions as outlined. Expenses incurred before or after this period are not covered by this grant.

Maximum Amount of Funds Available from IRS:

The maximum amount of funds available from the IRS under this Grant Agreement is: \$ _____ .

This Grant Agreement requires that the recipient provide a dollar-for-dollar match for all funds awarded. The recipient submitted with their application documentation for (\$ _____) funds to be used as match. The difference between the maximum amount of funds available and the amount documented for match is (\$ _____). The difference between the maximum funds available and the amount documented for match will be released to the applicant once documentation is received by the IRS Grant Program Office, Stop 420-D, 401 West Peachtree Street, NW, Atlanta, GA 30308 supporting the match funds. This documentation must be received on or before **January 31, 2010**.

No additional expense reimbursements or other payments shall be made by the IRS unless the maximum amount of funds set forth above is increased in writing by the Director, Stakeholder Partnerships, Education and Communication, Wage and Investment Division, or their designee.

Approved by an Authorized Representative of the Recipient: Approved for the Internal Revenue Service by:

Name (Please Print)

Name (Please Print)

Title (Please Print)

Title (Please Print)

Signature

Date

Signature

Date

TERMS AND CONDITIONS

1. These special terms and conditions neither restate all the provisions of the applicable statutes and regulations, nor represent an exhaustive listing of all requirements applicable to this award. Rather, they are listed here because they represent areas where problems or confusion occurred in the past or they are the result of new policy decisions which were not included in the original publication. Nothing within these additional terms and conditions is intended to contradict anything within Publication 4671 for this grant period or the applicable laws, regulations, or circulars. To the extent any terms and conditions conflict, the terms and conditions of the Publication and OMB circulars take precedence.
2. The Recipient's signature on the Form 13981, Grant Agreement, signifies the agreement to all terms and conditions.
3. The Recipient is obligated to provide management and technical direction for their program and ensure that all sub-recipients adhere to the provisions established by this agreement.
4. The recipient and all sub-recipients must adopt and practice a non-discriminatory policy and practice a policy that meets all federal grant requirements.
5. Revisions to the program plan and budget must be submitted within 30 days of notification of award to the IRS Grant Program Office, Stop 420-D, 401 West Peachtree Street, NW, Atlanta, GA 30308. Changes to the budget between object class categories may be made without pre-approval when the change is 25% or less of the total award. Approval of changes greater than 25% must be requested in advance in writing and approval received before the change may be made. The maximum award amount does not change.
6. The Recipient must notify IRS within 10 business days when changes in key personnel involved in the program occur. IRS will research the Excluded Parties List System to ensure they are not debarred, suspended, or otherwise excluded from or ineligible for a federal award. You may check this yourself before hiring or designating a change by visiting the Excluded Parties List System at www.epls.gov. More information about this system and debarment or suspension can be found on page 7 of Publication 4671.
7. The Recipient must utilize the Payment Management System, Division of Payment Management, Health and Human Services, for withdrawal and reporting of fund expenditures. Advance funds may only be withdrawn for expenditures that will be incurred within three (3) business days of the receipt of the funds. Reimbursement funds may be withdrawn at anytime for allowable, allocable, and necessary expenditures already incurred. Notification of changes in contact information for the PMS is the responsibility of the Recipient.
8. Quarterly and year end reporting are required as explained in the attached Grant Reporting Requirements. Submission of accurately completed reports by the due date is a requirement for future consideration of subsequent year grants. Extensions for filing the reports will only be granted in unusual circumstances.
9. Financial systems must provide for the identification of the source of and application of funds for this program. Recipients must maintain documentation of expenditures, both federal and matching, along with all in-kind contributions from third party or sub-recipient contributors for a minimum period of three years from the end of the program. For recipients that utilize volunteer services as a match, information maintained must include the volunteer's name and contact information (address, phone and/or email) and daily time sheets to demonstrate work completed. If the volunteer performs activities for other than the VITA program, the time must be accounted for in a manner to allow identification of the time contributed to the VITA program. This same requirement applies to non-volunteers. Time sheets must clearly delineate the amount of time an individual spends on the VITA program and on other activities. For recipients that utilize space as a match, information must be maintained on the actual dates and times the space is used and the calculated value of the space. A complete explanation as to how the valuation was determined is required. The use of per day and/or per hour costs should not exceed the fair market rental value of the space.

TERMS AND CONDITIONS – continued

10. Federal funds may not be used to pay individuals for the preparation of returns, quality review and/or screening taxpayers. Individuals performing these duties in addition to site coordination, clerical support, etc. must document their time accordingly to ensure they are not paid for these activities. Where the preparation of a return, quality review and/or screening is ancillary to their paid activities, documentation is not required. For example, a site coordinator that is generally not responsible for quality review of the returns reviews a return when the quality reviewer is delayed by traffic during one session until the reviewer arrives or a back up is identified. This is considered ancillary when it is not a regular occurrence. However, it is not ancillary if every Tuesday, the quality reviewer arrives one hour after the site opens and the site coordinator assumes the role during their absence each week.
11. The Recipient and all sub-recipients must utilize Form 13614-C, *Intake/Interview & Quality Review Sheet* at sites or activities where federal returns are prepared.
12. The Recipient and all sub-recipients must adhere to all Quality Site Requirements as explained in the Publication 1084, *IRS Volunteer Site Coordinator's Handbook*.
13. IRS may terminate this agreement for reasons of default or failure of the recipient to perform its obligations under this agreement, as well as for malfeasance, illegal conduct, and/or management practices by the recipient that jeopardize the ethical operations and implementation of this agreement. In any of the above cases, IRS will notify the recipient in writing of its intent to terminate the agreement and the causes for such a decision. IRS will provide seven days for the recipient to respond in writing.
14. The Recipient or any sub-recipient agrees that no federal funds will be provided to the Association of Community Organizations for Reform Now (ACORN) or any of its affiliates, subsidiaries, or allied organizations as sub-grantees, subcontractors or other sub-recipients consistent with section 163 of the Continuing Appropriations Resolution, 2010, Division B of Pub. L. No. 111-68 (CR) (guidance enclosed).
15. The Recipient agrees to remain tax compliant (file all required federal returns and information reporting documents and pay all federal taxes) during the period of this grant. Any finding or allegation of tax noncompliance may result in the immediate termination of the grant.

GRANT REPORTING REQUIREMENTS

The Recipient is responsible for ensuring reports are timely and accurately filed throughout the grant period and until close out of the grant. The following reports and reporting dates apply to the 2010 VITA Grant.

Item	Description	Method	Period	Due Date
1.	Standard Form 425, Federal Financial Report (FFR). This report is used for reporting quarterly and final period financial information. Quarterly reports are due within 30 days of end of the quarter. Once all funds are expended and the corresponding FFR completed, future quarterly reporting is not required.	<ul style="list-style-type: none"> • File electronically through the DPM, and • Fax or email copy to IRS 	10/1/2009 - 12/31/2009	1/30/2010
2.	Site Establishment Report - List of all sites opened or planned to open under the grant.	Due to IRS; standard format available on irs.gov for compiling information.	Filing Season 2010	1/30/2010
3.	SF 425, FFR - Quarterly	See item 1	1/1/2010 - 3/31/2010	4/30/2010
4.	SF 425, FFR - Quarterly	See item 1	4/1/2010 - 6/30/2010	7/30/2010
5.	SF 425, FFR - Quarterly. If all funds are not withdrawn by 9/30/2010, continued quarterly reporting is required.	See item 1	7/1/2010 - 9/30/2010	10/30/2010
6.	SF 425, FFR - This is the final report and covers the entire grant period. It is due 90 days after the end of the grant period.	See item 1	7/1/2010 - 9/30/2010	9/30/2010
7.	Standard Form PPR, Performance Progress Report - This is the final report and covers the entire grant period. It is due 90 days after the end of the grant period. It includes a performance narrative and final listing of sites opened. Detailed instructions will be provided by December 31, 2009, on completion of this and related reports.	Due to IRS	7/1/2009 - 6/30/2010	9/30/2010
8.	Standard Form PPR-A, Performance Measures - Detailed instructions will be provided by December 31, 2009, on completion of this and related reports.	Due to IRS	7/1/2009 - 6/30/2010	9/30/2010
9.	Standard Form PPR-B, Program Indicators - Detailed instructions will be provided by December 31, 2009, on completion of this and related reports.	Due to IRS	7/1/2009 - 6/30/2010	9/30/2010

Extensions will be granted for filing reports only in unusual circumstances. Recipients may request an extension but it must be submitted in writing at least five business days prior to the due date and they must receive written response confirming the extension **before the due date**.

Organization	Division of Payment Management	Internal Revenue Service, Grant Program Office
Internet	www.dpm.psc.gov	www.irs.gov, key word search VITA Grant
Mail	11400 Rockville Pike Rockwall Building #1, Suite 700 Rockville, MD 20852	Stop 420-D 401 West Peachtree Street, NW Atlanta, GA 30308
Hours of Operation	7:30 am to 6:00 pm ET (except Federal Holidays)	8:00 am to 4:00 pm ET (except Federal Holidays)
Phone	877.614.5533	404.338.7894
Fax	301.443.8362	404.338.7646
E-mail	pmssupport@psc.gov	grant.program.office@irs.gov

Once IRS or DPM support personnel are assigned to your account, please update the above contact information.